

BILL NO. **88-73**

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 88-73

Introduced by Council Member Fielder

Legislative Day No. 88-33 Date November 1, 1988

AN ACT to add new Section 123-43.1, Credits for Day Care Providers, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to establish a real property tax credit for certain day care providers; to establish qualifications, procedures, and limitations for the credit; and generally relating to a real property tax credit for day care providers.

By the Council, November 1, 1988

Introduced, read first time, ordered posted and public hearing scheduled

on: December 6, 1988

at: 6:30 P.M.

By Order: Doris Poulsen, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held

on December 6, 1988

and concluded on December 6, 1988

Doris Poulsen, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 Section 1. Be It Enacted By The County Council of Harford  
2 County, Maryland, that new Section 123-43.1, Credits for Day  
3 Care Providers, be, and it is hereby, added to Article II,  
4 Real Property Tax Credits, of Chapter 123, Finance and  
5 Taxation, of the Harford County Code, as amended, all to read  
6 as follows:

7 Chapter 123. Finance and Taxation.

8 Article II. Real Property Tax Credits.

9 SECTION 123-43.1. CREDITS FOR DAY CARE PROVIDERS.

10 A. (1) IN ACCORDANCE WITH THE TAX-PROPERTY ARTICLE,  
11 SECTION 9-213 OF THE ANNOTATED CODE OF MARYLAND, THERE IS  
12 HEREBY CREATED A CREDIT AGAINST THE PROPERTY TAX IMPOSED ON AN  
13 IMPROVEMENT OF REAL PROPERTY, IF THE IMPROVEMENT IS:

14 (a) COMPLETED AFTER JULY 1, 1987, AND BEFORE  
15 JULY 1, 1991; AND

16 (b) USED EXCLUSIVELY FOR PROVIDING FAMILY OR  
17 GROUP CHILD CARE OR ADULT DAY CARE SERVICES, INCLUDING  
18 SERVICES FOR THE ELDERLY OR MEDICALLY HANDICAPPED ADULTS,  
19 OFFERED BY A PERSON LICENSED, REGISTERED, OR ACCREDITED UNDER  
20 STATE LAW TO PROVIDE SUCH SERVICES.

21 (2) THE AMOUNT OF A CREDIT UNDER THIS SUBSECTION IS  
22 TWO THOUSAND DOLLARS (\$2,000) OR THE AMOUNT OF PROPERTY TAX  
23 ATTRIBUTABLE TO THE IMPROVEMENT, WHICHEVER IS LESS.

24 B. (1) TO RECEIVE A CREDIT UNDER THIS SECTION, AN  
25 OWNER SHALL APPLY FOR THE CREDIT.

26 (2) IF AN OWNER FAILS TO APPLY FOR A CREDIT UNDER  
27 THIS SECTION ON OR BEFORE OCTOBER 1 OF EACH TAXABLE YEAR, THE  
28 CREDIT MAY NOT BE GRANTED.

29 C. (1) EXCEPT AS PROVIDED OTHERWISE IN THIS  
30 SUBSECTION, IF AN OWNER TRANSFERS AN IMPROVEMENT THAT IS  
31 SUBJECT TO A CREDIT UNDER THIS SECTION, THE CREDIT ENDS ON THE  
32 DATE OF TRANSFER.

1 (2) A TRANSFER OF AN IMPROVEMENT DOES NOT END THE  
2 CREDIT IF:

3 (a) THE TRANSFER IS BETWEEN SPOUSES OR IS A  
4 CONVEYANCE TO A SURVIVING SPOUSE FROM THE PERSONAL  
5 REPRESENTATIVE OF A DECEASED SPOUSE; AND

6 (b) THE IMPROVEMENT CONTINUES TO BE USED TO  
7 PROVIDE THE DAY CARE SERVICES WHICH QUALIFIED IT FOR THE  
8 CREDIT UNDER SUBSECTION A(1)(b) OF THIS SECTION.

9 (3) WHEN A CREDIT ENDS UNDER THIS SUBSECTION:

10 (a) THE TOTAL AMOUNT OF THE CREDIT SHALL BE  
11 INCLUDED IN DETERMINING THE AMOUNT OF PROPERTY TAX THAT IS:

12 (i) PAID BY THE OWNER OF THE IMPROVEMENT,  
13 AND

14 (ii) ADJUSTED AT THE TIME OF SETTLEMENT  
15 BETWEEN THE OWNER OF THE IMPROVEMENT AND THE BUYER.

16 (b) THE OWNER OF THE IMPROVEMENT SHALL BE  
17 CREDITED FOR THE PART OF THE CREDIT THAT THE OWNER'S PERIOD OF  
18 OWNERSHIP DURING THE TAXABLE YEAR IN WHICH THE TRANSFER OCCURS  
19 BEARS TO THE ENTIRE TAXABLE YEAR. THE BUYER SHALL PAY THE  
20 REMAINDER OF THE CREDIT TO THE COUNTY.

21 D. (1) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS  
22 SUBSECTION, IF AN IMPROVEMENT THAT IS SUBJECT TO A CREDIT  
23 UNDER THIS SECTION CEASES TO BE USED TO PROVIDE THE DAY CARE  
24 SERVICES WHICH QUALIFIED IT FOR THE CREDIT UNDER SUBSECTION  
25 A(1)(b) OF THIS SECTION, THE CREDIT ENDS ON THE DATE THE DAY  
26 CARE SERVICES CEASE.

27 (2) WHEN A CREDIT ENDS UNDER THIS SUBSECTION, THE  
28 OWNER OF THE IMPROVEMENT SHALL BE CREDITED FOR THE PART OF THE  
29 CREDIT THAT THE PERIOD FOR WHICH DAY CARE SERVICES WERE  
30 PROVIDED DURING THE TAXABLE YEAR BEARS TO THE ENTIRE TAXABLE  
31 YEAR. THE OWNER SHALL PAY THE REMAINDER OF THE CREDIT TO THE  
32 COUNTY.

1 (3) IF THE CESSATION IS FOR THIRTY (30) OR FEWER  
2 CONSECUTIVE CALENDAR DAYS, THE CREDIT DOES NOT END UNDER THIS  
3 SUBSECTION.

4 E. THIS SECTION SHALL BE ADMINISTERED BY THE  
5 DEPARTMENT OF TREASURY.

6 Section 2. And Be It Further Enacted, that this Act shall  
7 take effect sixty (60) calendar days from the date it becomes  
8 law.

9 EFFECTIVE: February 6, 1989

10  
11 *The Secretary of the Council does hereby*  
12 *certify that fifteen (15) copies of this Bill*  
13 *are immediately available for distribution to*  
14 *the public and the press.*

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*Doris Loulsen*, Secretary

88-73

BY THE COUNCIL

BILL NO. 88-73

Read the third time.

Passed LSD 88-35 (December 6, 1988)

Failed of Passage

By Order

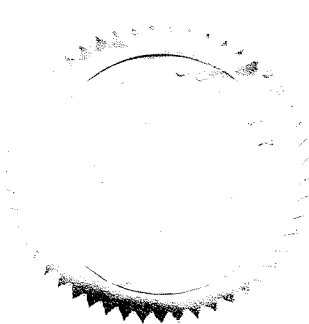
Doris Poulsen, Secretary

Sealed with the County Seal and presented to the County Executive  
for his approval this 7th day of December, 1988  
at 3:00 o'clock P.M.

Doris Poulsen, Secretary

BY THE EXECUTIVE

APPROVED:



[Signature]  
County Executive

Date

12-8-88

BY THE COUNCIL

This Bill (No. 88-73), having been approved by the Executive  
and returned to the Council, becomes law on December 8, 1988.

Doris Poulsen, Secretary

EFFECTIVE DATE: February 6, 1989

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